



State of New Jersey

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

P. O. BOX 251

TRENTON, NEW JERSEY 08695-0251

PHILIP D. MURPHY
Governor

ELIZABETH MAHER MUOIO
State Treasurer

SHEILA Y. OLIVER
Lt. Governor

JOHN J. FICARA
Acting Director

Telephone (609) 292-7974 / Facsimile (609) 292-9439

May 1, 2020

To: **COUNTY TAX BOARD**

Attached are the **Forms VE-WVE-2 (Part 1 & Part 2) (March 2020)** for Certification of Property Tax Deductions Allowed for Veterans, Surviving Spouses, Surviving Civil Union Partners, Surviving Domestic Partners of Veterans or Servicepersons which must be completed and filed with the Director, Division of Taxation, on or before **June 15, 2020**.

These forms should be prepared from the information certified to you by the respective municipal tax collectors in your county on Form VE-WVE-1 (March 2020) (copy attached). Since you will be certifying as to the accuracy of the data submitted by the tax collectors, it is mandatory that you review this data prior to completion of Forms VE-WVE-2 (Part 1 & Part 2).

Please be sure to complete both the individual taxing districts' form(s) (Part 1) and the summary of pages form (Part 2) (certification sheet). To ensure uniformity, it is important that you use the summary of pages form (Part 2) (certification sheet) strictly for page totals shown on each of the individual taxing districts' form(s) (Part 1) for your county.

Please note that Forms VE-WVE-2 (Part 1 & Part 2) have been designed to reflect any adjustment due to an audit conducted by representatives of the Division of Taxation. Audited districts and the respective county boards of taxation have been notified of the results of the audit. The amount of the adjustment, if any, should have been inserted in Line 4, Column B of Form VE-WVE-1 by the collector. For your purposes, any audit adjustment shown in Line 4, Column B of Form VE-WVE-1 should be entered in Column 4(b) on Forms VE-WVE-2 (Part 1 & Part 2). In addition, please be sure to indicate if the adjustment amount is a plus or a minus. An adjustment due to a municipal audit/error should also be entered here. A detailed letter of explanation of any municipal adjustments must accompany the VE-WVE-1 form and be forwarded to this office.

Any reference on the forms to veteran shall also mean the property tax deductions allowed eligible surviving spouses, surviving civil union partners, or surviving domestic partners. Pursuant to Chapter 9, Laws of 2000, the sum allowed or disallowed for each deduction reported on Form VE-WVE-1 should not exceed \$250.00.

IMPORTANT NOTES: You are reminded of your audit responsibilities to verify the Line 1 numbers from the tax duplicate and to check all calculations as presented. In the past, many counties were negligent in performing these duties. Municipal collectors have been advised to submit Form VE-WVE-1 to the County Board of Taxation **in duplicate**. In turn, one copy of this report is to be submitted to the Director, Division of Taxation, along with the completed Forms VE-WVE-2 (Part 1 & Part 2).

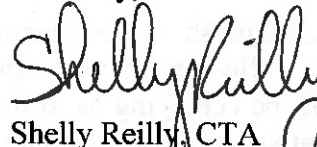
*** Audit adjustments for affected districts must be reflected on your report.**

It is imperative that a paper copy of this report with original signatures be completed and filed by **June 15, 2020**, since prompt reimbursement to the municipalities by the State is contingent upon the timely filing of the report.

If you have any questions, please contact Dawn Serrano at 609-341-2702 of the Division of Taxation.

Thank you for your cooperation in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Shelly Reilly". The signature is fluid and cursive, with the first name "Shelly" being more prominent than the last name "Reilly".

Shelly Reilly, CTA
Acting Assistant Director
Property Administration
Division of Taxation

SR:vm
Attachment